IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE THOTTATHIL B.RADHAKRISHNAN

TUESDAY, THE 23RD OCTOBER 2007 / 1ST KARTHIKA 1929

OP.No. 25118 of 2000(M)

PETITIONER:

ANIRUDHAN, AGED 59 YEARS, S/O. NANU,
(RETIRED SUB REGISTRAR),
PRATHIBHA, PERETTIL , MOONGODU P.O. VARKALA.

BY ADV. SRI.T.M.ABDUL LATHEEF
SRI.MUHAMED RASHID

RESPONDENTS:
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1. **THE DISTRICT REGISTRAR (GENERAL)**
   OFFICE OF THE DISTRICT REGISTRAR,
   THIRUVANANTHAPURAM.

2. **THE REGISTRATION INSPECTOR GENERAL OF KERALA,**
   THIRUVANANTHAPURAM.

3. **THE ACCOUNTANT GENERAL , KERALA,**
   THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SMT.TRESA RANI.

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 23/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

OP. NO.25118/2000

ORDER ON CMP. NO.42318/2000 IN OP. 25118/2000

DISMISSED

23.10.2007 SD/- THOTTATHIL B.RADHAKRISHNAN, JUDGE

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1:- COPY OF THE LETTER NO.189/94 DT. 10.2.97 ALONG WITH THE SHORT LEVY STATEMENT ISSUED TO THE PETITIONER BY THE SUB REGISTRAR, KUNNUTHUKAL.

EXT.P2:- COPY OF THE LIABILITY CERTIFICATE NO.E3.5018/96 DT. 29.6.99 ISSUED BY THE IST RESPONDENT TO THE PETITIONER.

EXT.P3:- COPY OF THE LETTER NO.E8-10057/99 DT. 16.9.99 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER.

EXT.P4:- COPY OF THE LETTER NO.E3-5018/96 DT. 30.11.99 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.

EXT.P5:- COPY OF THE REPRESENTATION DT. 6.3.97 SUBMITTED BY THE PETITIONER BEFORE THE 3RD RESPONDENT.

EXT.P6:- COPY OF THE REPRESENTATION DT. 29.4.99 SUBMITTED BY THE PETITIONER BEFORE THE 3RD RESPONDENT.

EXT.P7:- COPY OF THE LETTER NO.E.3-5018/96 DT. 11.8.2000 ISSUED TO THE PETITIONER BY THE 1ST RESPONDENT.

EXT.P8:- COPY OF THE CIRCULAR NO.A.R.A. 1-25047/95 DT. 23.7.97 OF THE 2ND RESPONDENT.

EXT.P9:- COPY OF THE CIRCULAR NO.7/77/FIN. (PEN./B2) DT. 27.1.97 OF THE GOVERNMENT OF KERALA, FINANCE DEPARTMENT.

/TRUE COPY/

P.A. TO JUDGE

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THOTTATHIL B.RADHAKRISHNAN, J.

O.P.No.25118 OF 2000

Dated this the 23rd day of October, 2007

JUDGMENT

The petitioner retired from service on 31.10.1996 while working as Sub Registrar. This writ petition is filed seeking to quash Ext.P7, whereby, he has been found liable to pay the Government, amounts as shown therein.

2. Going by the counter affidavit on record, the liability that is sought to be fastened on the petitioner are amounts on account of varied imposition of stamp duty on documents. If amounts are due, either on account of under-valuation of the transaction or on account of payment of duty under a wrong provision, it would be open to the statutory authorities in the State to call upon the person liable under the Act to pay such amounts, and if any dispute arises on that issue, there is adequate machinery to resolve the same. However, that cannot be passed on as a liability on the officials and such recoveries cannot be made

personal liabilities of the officers. There is no legal provision to do so.

In the result, this writ petition is allowed quashing Ext.P7 and directing that the amounts of DCRG withheld will released to the petitioner. However, the claim for interest is refused because the delay in final disposal of this writ petition is attributable solely to the writ petitioner. No costs.

Sd/-

THOTTATHIL B.RADHAKRISHNAN,
Judge

kkb.

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THOTTATHIL B. RADHAKRISHNAN, J

O.P.NO.25118 OF 2000

JUDGMENT

23rd OCTOBER, 2007.

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